



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**

Introduced 02/09/04, by Karen May

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/10-155

Amends the Property Tax Code with respect to the valuation of open space land. Provides that, in determining the historic nature of land for which an application has been submitted for special valuation as open space land because it preserves historic sites, the chief county assessment officer may consider the land's inclusion in or consistency with a federal, State, regional, or local government policy or plan for the preservation of historic sites. Provides that a parcel of land is not considered used for open space purposes if the outside boundaries of the parcel completely enclose a separate parcel used for residential or commercial purposes.

LRB093 16602 SJM 42251 b

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,  
8 in addition to valuation as otherwise permitted by law, land  
9 which is used for open space purposes and has been so used for  
10 the 3 years immediately preceding the year in which the  
11 assessment is made, upon application under Section 10-160,  
12 shall be valued on the basis of its fair cash value, estimated  
13 at the price it would bring at a fair, voluntary sale for use  
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is  
16 more than 10 acres in area and:

17 (a) is actually and exclusively used for maintaining or  
18 enhancing natural or scenic resources,

19 (b) protects air or streams or water supplies,

20 (c) promotes conservation of soil, wetlands, beaches,  
21 or marshes, including ground cover or planted perennial  
22 grasses, trees and shrubs and other natural perennial  
23 growth, and including any body of water, whether man-made  
24 or natural,

25 (d) conserves landscaped areas, such as public or  
26 private golf courses,

27 (e) enhances the value to the public of abutting or  
28 neighboring parks, forests, wildlife preserves, nature  
29 reservations, sanctuaries, or other open spaces, or

30 (f) preserves historic sites; in determining the  
31 historic nature of a site under this subsection (f), the  
32 chief county assessment officer may consider its inclusion

1       in or consistency with a federal, State, regional, or local  
2       government policy or plan for the preservation of historic  
3       sites.

4       Land is not considered used for open space purposes if it  
5       is used primarily for residential purposes.

6       A parcel of land is not considered used for open space  
7       purposes if the outside boundaries of the parcel completely  
8       enclose a separate parcel used for residential or commercial  
9       purposes.

10       (Source: P.A. 88-455; 89-137, eff. 1-1-96.)